

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.3310 Business Income of Persons Other Than Residents (IITA Section 304) - In General

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.3310 Business Income of Persons Other Than Residents (IITA Section 304) -- In General

The business income of a person other than a resident is allocated to Illinois if such person's business income is derived solely from Illinois. Note that any reference to person in this section shall refer to a person other than a resident. Every person who derives business income from Illinois and one or more other states must apportion such business income between Illinois and such other state or states in accordance with the provisions of IITA Section 304. Special apportionment rules are provided for the business income of insurance companies, financial organizations, and persons furnishing transportation services, and for alternative methods of apportionment (and allocation) where the specific statutory provisions do not fairly represent the extent of a person's business activity in Illinois. See IITA Section 304(b),(c),(d) and (e) of the Act.

(Source: Section repealed, new Section adopted at 6 Ill. Reg. 579, effective December 29, 1981; amended at 8 Ill. Reg. 6184, effective May 4, 1984)